

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 349

02/13/2025 Authored by Smith, Liebling, Hicks and Virnig The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing a refundable exemption for
1.3 construction materials for a water reclamation plant in the city of Rochester.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. CITY OF ROCHESTER; SALES TAX EXEMPTION FOR
1.6 CONSTRUCTION MATERIALS FOR WATER RECLAMATION PLANT.

1.7 Subdivision 1. Exemption; refund. (a) Materials and supplies used in and equipment
1.8 incorporated into the construction, reconstruction, upgrade, expansion, renovation, or
1.9 remodeling of a water reclamation plant in the city of Rochester are exempt from sales and
1.10 use tax imposed under Minnesota Statutes, chapter 297A, if materials, supplies, and
1.11 equipment are purchased after August 31, 2024, and before June 1, 2026.

1.12 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.13 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
1.14 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.15 Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1
1.16 is appropriated from the general fund to the commissioner of revenue.

1.17 EFFECTIVE DATE. This section is effective retroactively for sales and purchases
1.18 made after August 31, 2024, and before June 1, 2026.